45-P

*Previous references.*
S.R 172-11 Sls: 1-5
M 100-14 - (63)

1914-15.
( S.R. )

File No. 118-14
Serial Nos. 1-4

*Later references.*
S. R. 167-15 Sls. 1, 2 & 4.
B. April 1916.
S. R. 83-16 Sls 2 & 3. B. Feby 17

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos.* 1-4.

**Part B. for** April, 1915.

SUBJECT.

Sales of Excise Privileges for 1915-16.

Sl From the Excise Comr. No. 6864 D/17.3.15.
States that owing to the nonreceipt of orders on certain points such as the enhancement of tree tax etc, and the disposal of toddy shops on long lease the submission of the draft Notfn is delayed and submits for approval a bare Notfn announcing only the dates of sale vide to avoid further delay in notifying the dates of sale and giving publicity to it.

Sl:2. From the Excise Comr. No. 6926 D/17.3.15.
Submits a draft notfn amend the sales of excise privileges for 1915-16 together with the objects and reasons for the several changes introduced and
G. R. S. 58. States that some additions have been made to cover the long term leases as well.

Sl: 3. To the Excise Comr. No. 5435 D/29.3.15.
Approves of the notfn with certain modif

Sl: 4. To the Excise Comr. No. JC 5992 D/21.4.15
Observes that important / radical ch
in the sale notification may be sent up
separate references in proper time.

S.P. Siddhappa,
D/30/4/1915.

G.R.S. 11] 1914-5

GENERAL AND REVENUE SECRETARIAT.

( S. R. )

NOTES.

File No. 118-14

FILE HEADING.

Sales of Excise Privileges for 1915-6.

From

The Excise Commr in Mysore

No. 6864 Dated 17/3/15 Received 18/3/15

| Diary No. 3789 | Enclos. / | Spare Copies. / | Serial No. / |
|---|---|---|---|

BRIEF ABSTRACT OF LETTER.

States that owing to the nonreceipt of orders on certain points such as the enhancement of tree tax etc, and the disposal of toddy shops on long lease the submission of the draft notfn is delayed and submits for approval a bare notfn announcing only the dates of sale in view to avoid further delay in notifying the dates of sale and giving publicity to it.

NOTES AND ORDERS.

Z

1. Last year the earliest date of sale was 14th April and the notfn relating to the sales with the condition etc was received from the Excise Commr's Office on the 19th March and was approved by Govt on the 18th April and published in the Gazette on the 2nd idem.

NOTES—First Sheet.

G. R. S. 12]

General and Revenue Secretariat

SR File No. 168 of 1914.

Serial No.

2 There are only three points pending decision of Govt and they are:-

1. Raising tree tax on toddy trees.

2. Curtailment of hours of sale.

3. Continuance of long term lease in regard to toddy shops in certain taluks.

The file relating to the 1st point is now before the Dewan and those in which the 2nd and 3rd points are dealt with are with the Second member. The first two points are submd for finial orders, whereas in the 3rd case a draft is submd as per orders requesting the Excise Comm to submit a modified proposal on certain lines.

3 The Excise Comm has now proposed to publish a bare notfn announcing only the dates of sale. The notfn if it is to be published in the form sent up by the Excise Comm, can only issue in the Gazette of the 25th of the month. If the full notfn can be published on the first of next month, it will have been published twice before the earliest date fixed for sale, viz, the 15th of April next, and in the case of certain taluks it will have been published even three times.

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

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4. If the long term lease of toddy shops in certain talukes is approved by Govt, a separate notfn will have to be published.

Subd. for orders.

18/3/15 Hr 19.3. Sr There seems to be no need to issue the notification now sent up. A letter may be sent up upon the Excise Asst Comr of the orders of Govt on the receipt of the triennial tenders & the terms of sale and asking him to send up sale notifications in a complete form as usual as long as possible so that they may be published in the Gazette on the 1st. Absent the triennial leases it is perhaps not possible for him to ~~get out~~ suggest tentative the names of talukes in all the Districts after getting lists from the D.C's. Either the names are to be suggested by him without consultation the D.C's or a separate notification will have to issue about other taluks ~~date~~ the Talukes now suggested by him will have to be accepted. In any case he may be asked to send the notifications — one for triennial shops & the other for all other shops — as long as possible & Govt will enter into the names of the Talukes before publishing the notifn draft

19/3

NOTE—Contn. sheet.

GPB—25,000—2-11-14

(3a

G. R. S. 12]

General and Revenue Secretariat. | SR File No. 118 of 1914.

| Serial No. | |
|---|---|
| | 6. Draft rules |
| | Mr. 2nd member 19/3/15 |
| | 7 Draft approved by the 2nd member |
| | 20/3/15 |
| | 8 |
| 9 | [Before the issue of the order the communication from the Excise Commr submitting a notification in the matter was received. Hence the above letter was not issued.] |
| | From the Excise Commr in Mysore |
| 2 | No: 6926 of the 17/3/15. |
| | Submits a draft notification amending the sales of excise privileges for 1915-16 together with the objects and reasons for the several changes introduced and states that some additions have been made to cover the long term leases as well. |
| | 6 The Excise Commr has proposed 27 alterations and the objects and reasons therefor are explained in the note sent up with the paper under disposal. Of these, some are minor alterations and the more important ones are noted upon. |
| 11 | Point 1. As regards the initial deposit and the deposit to be made |

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat. | S.R. File No. 118 of 1914.

Serial No.

Y (contin IX + X)

Suppose The difficulty does not seem to be real. In case recommendation may have to be accepted, by 2-3/5

Y power 24/5

12

at the close of ~~the~~ days of sale, it is proposed to amend the provision to avoid some practical difficulty, though the Madras rule is exactly the same as that which was published last year.

Point 4. Names of vendors.

In Madras the Divisional Officers may where necessary call for the names of persons employed by licensees and prohibit sale by them, if they disapprove. But here the power which was vested with the Dy Comnr was given to the Amildar in 1911-12. But now the Excise Commr proposes to give it to the Range Inspector. But it is a point for consideration if it is ~~not~~ advisable to enhance the powers of Range Inspectors in this respect. It is therefore suggested that this power of approval may as heretofore be given to the Amildar, if necessary in consultation with the Range Inspector.

Page 3 condtn 6 of Y.

In these matters the Amildar acts in consultation with Range Insp rs. The proposed amendment does not seem to be expedient. The suggestion made by Collr may be accepted by 25/5

X

The existing provision may continue. power 24/5

NOTE—Contn. sheet.

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(5

G. R. S. 12]

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The words "in consultation with the Range Inspector" may perhaps be added after the word "Amildar".

13
Point 7(a) Maintenance of accounts.

The provision relating to exemption from the maintenance accounts with the permission of the Excise Comm was only introduced in 1913-14 and the Excise Comm considers that the same may be delegated to the Dy Comm.

This may be delegated. by 25/12.

W By Secy 29/12

14
Point 7(b) & 11(c) Selling rate of arack.

To legalise the present illegal practice of licensees selling at higher rates than that prescribed, the Excise Comm proposes to introduce maximum & minimum prices. (It is a difficult point, but it is for consideration whether, when it is not easy to book culprits for not selling at fixed rates, the fixing of maximum & minimum prices would serve as a remedy. The fixing only system of minimum prices, as in the case of toddy, Surya,

NOTE—Contn. sheet.

GPB—25,000—2-11-14

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Serial No.

and System 7 may perhaps be adopted in the case of arrack, at least ~~with~~ in the case of District headquarters and Kolar Gold Fields But the practice of fixed prices in force in following the practice ~~followed~~ in the C.t of ~~Mett~~ Station of Bangalore. The system of a fixed price in other places, where owing to lack of keen competition, the minimum price system may tend to licensees charging prohibitive rates, ~~thus~~ thus causing inconvenience to the drinking population or to drive them to illicit practices. This proposal may perhaps be taken up next year.

V

This is rather important and may perhaps be considered later on, the present rule Antara for this year — especially as the strength is to be reduced next year and the C.t D.S.t has got a fixed pension of 0-2-4 Rs 2870

I agree The Excise Comm.r may be requested to make a separate reference on this point. The result may perhaps be given in the Annual Report

15

Point 9 & 18th part of 15 (a) Power of suspending licenses

The Excise Comm.r proposes to invest the Range Inspector with certain powers in the case of toddy tree tapping licenses, provided the tree tax is not paid in the prescribed time under general condition 30. But in the case of tree tapping licenses under "toddy licenses" it is proposed to give this power to the Amildar in consultation with the Range Inspector, (condition 6 under XXI) ~~for~~ ~~as~~ ~~he~~ ~~is~~ ~~de~~ ~~facto~~ ~~exercises~~ ~~the~~ ~~powers~~

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

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Serial No.

Page 5 (condition 30) of Flag Y.

The Excise Commr does not give any reason for this difference and it is not clear why Range Inspectors should be given this power. In the Madras Presidency such a power is not given to Excise Inspectors, but only to Tasildars, Divisional Officers. So it is not clear if the change proposed is expedient, especially when it is not difficult for the Range Inspector to get the license suspended by the Tasildar.

The proposed amendment is not expedient

by WTS

(b) The existing provision may continue. Agreed WTS

16

Point 10 Resale of stocks.

Resale was till now to be held with the sanction of the Dy Commr for duly recorded reasons (for "by record in writing"). But now it is proposed in order to avoid delay and loss to Govt to empower Tasildars with this responsibility, without the sanction of higher authorities. In Madras this discretion is vested with the Collector.

Moreover if there is default in payment by the

do (condition 31)



GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat.

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| Serial No. | |
|---|---|
| | 10th of the month to which the Khist relates, the sale may be held after the 20th of that month. When the licensee has already deposited two months' rental and when there is provision to utilise this amount for the amount due by the licensee and to it recouped within 15 days, it is not clear if it is really difficult for the Auctioneer to get the sanction of the Dy Comm^r in 10 or 15 days even in cases of extreme urgency. It is a point for consideration if this proposal of the Govt Comm^t will not become too severe to the licensee in the circumstances represented above. |
| condition 29 of the draft rules proposed | Another point is noted in this connection and that is when notice of resale is not given to the licensee under rule 27, at least the notice of having suspended the licensee |

(the party paying interest with intervals at least)

NOTE—Contn. sheet.

GPB—25,000—2-11-14

(9

[R. S. 12]

General and Revenue Secretariat.

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Permission of Dr Commr Dras & Kargil contained in [illegible]

Yr Secy note

17.

ought to be given to the licensee. If these alterations are approved, some modifications will have to be made in condition 31.

Para 13. The proviso regarding letting hidden trees.

The Excise Comnr is not quite accurate in stating that no proviso existed prior to 1912-13. Though the same proviso which was introduced in the Sale notfn of 1913-14 on the recommendation of the Excise Comnr, in order to check indiscriminate use of trees on occupied lands to the prejudice of a particular licensee, yet prior to 1911-12 there was a somewhat similar proviso. In 1912-13 the sentence to be amended and marked as 13(c) was introduced. The next sentence after the proviso referred to above was also introduced in 1913-14. The latter is proposed by the Excise Comnr to be retained

page 8 in draft notfn of Flag W.

Page 8 of Flag X

26 (page 8)

W

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

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and only the proviso in the previous sentence is proposed to be omitted. If real inconvenience is caused by this rule for the past two years, then both the proviso and the sentence following it will have perhaps to be deleted.

The amendment may perhaps be accepted by Govt.

Page dated 24/3

18

Point-16 Raising the rate of tree rent.

When the tree tax is raised, it is not clear if it will not be a hardship if the tree rent is also raised simultaneously. It is not also clear if it is expedient to give notice of the future action to raise tree rent on fruit trees and not raising it before the shops are sold.

This may perhaps wait for the amendments under consideration of the existing rules Conditions for the year Impression

by 23/3

The amendment in the Sale Notifns. may be omitted if action is not taken in this connection the year

by

Page dated 24/3

In Madras the rate varies from 4as to 8as for fruit-trees and for private no rate is fixed. The rate in force here from 1897-8 is four annas & three pies per tree.

Page 243 Vol II of the Madras Excise Manual (correction slips 1928 S 64)

19

Point-18. Penalty on dead date trees.

Only recently i.e. on 14/9/1914

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat. | GR File No. 118 of 1914.

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The Excise Comm stated that the existing rule may be continued, any further relaxation being undesirable. It is now proposed to make the rule more stringent. The necessary therefor was already provided out by the Office in that connection. The rule proposed is a somewhat modified form of the Madras rule. The mode of recovery for the last quarter is not clearly stated.

The correction made is not quite acceptable. It is doubtful if the omission of the allowance 3% and the raising of the penalty may be made simultaneously, & why the penalty for hires duly within 6 months after the expiry of the lease is omitted. The omission of 3% allowance & quarterly adjustment may also be accepted by DSP

Yr draw 21/3

20 Point 25(a)

Page 113 of the Madras Excise Manual Vol II (Correction slip no 584)

Intoxicating drugs.

This term has perhaps to be amplified by a small addition of the words "intoxicating preparations permitted to be sold under conditions / drugs."

2nd necessary.

Not necessary. Dr Annis recommendation may be accepted by DSP

Yr draw 21/3

21 Point 26.

Enhancement of hire tax.

This is proposed in another file which is now before the Dewan. The hire rates are therein proposed ~~for adoption~~ to be adopted.

by 2/8/14

22 Point 27

Conditions peculiar to long term leases.

The Excise Comm's proposals regarding the localities

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat. | SR File No. 118 of 1914.

Serial No.

SR 10874. (Kefirbeck).

Flag S. (III a & b)

may be inserted by 2 & 3 (new III)

R (b).

do (d)

R

where this system should prevail are awaited.

In addition to the conditions proposed by the Excise Comm^t, the two conditions III(a) and (b) of the notifn of the 18th March 1912, peculiar to this system, have perhaps to be inserted as conditions 2 & 3 under XXIV. Moreover the first sentence of condition 3 is in accordance with Govt order no 5221/SR 176-09 of the 20/4/1910. But the second sentence is not exactly in conformity with the terms mentioned in the said G.O. Yet the Excise Comm^t proposes to treat the ships resold for default of the original purchaser, under the system of annual lease and not as a lease for two years as referred to in the said G.O. Perhaps this is an improvement on the

NOTE—Contn. sheet.

GPB—25,000—2-11-14

J. R. S. 12]

General and Revenue Secretariat. | SR File No. 118 of 1914.

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The Ex Com'rs proposal may be accepted. by Deputy Com'r

Sher, as it is more convenient to bring it under the annual system after the resale. The whole question is still under consideration, pending final proposal by the Excise Comm.

23. Part 28. Hours of sale. restriction on the As the hours of sale is already proposed to be enforced in another connection, the following is suggested in place of the present General condition 8.

"No depot shall be opened before sunrise and kept open after 9 P.M. No shops, except toddy shops, shall be opened before 8 A.M. and kept open after 9 P.M. but in the City Cities of Bangalore Mysore and in the Kolar Gold Fields, sales after 9 P.M. will be allowed in special cases under separate licence and on payment of such fees as may be prescribed by the Excise Comm."

This may be adopted by Govt in G.O.

24 Subject to orders. As already stated, if the Notfn can issue in the Gazette

NOTE—Contn. sheet.

GPB—25,000—2-11-14

J. R. S. 12]

General and Revenue Secretariat. | S.R. File No. 118 of 1914.

Serial No.

of the 18th April, there will be sufficient time for due ~~the~~ publication.

22/3/15. 25 Remarks are made in the margin above.

26 Rule Amendment No 8 is also an important one and it is doubtful how people who have been urging for time for payment being extended beyond the 20th will appreciate the time being curtailed and the payment demanded by the 10th. But the proposed rule agrees with the Madras practice & may ensure better Collection & may be perhaps accepted.

27 Item 11 relates to modification in the Price Jarrett and will follow the decision regarding item 4.

7(6)

28 Item 15(a) It is doubtful if it is necessary to Explicitly State ~~with~~ in Communication with the Foreign Govt's as already in the Excise Act by the Govt may be presumed to be done in Consultation with him.

29. Other important points are referred to in the Price note. The remaining are minor points ~ the Ex Com's recommendation

NOTE—Contn. sheet.

GPB—25,000—2-11-14

3856

15

J. R. S. 12]

General and Revenue Secretariat. | S.R. File No. 118 of 1914.

| Serial No. | |
|---|---|
| | Regarding them may be accepted |
| | hg 23/3. |
| | (Issued) |
| 30 | The existing system of proposing important & radical alterations in Sale Notifications at the last moment is hardly conducive to either the convenience of Govt. or the despatch of business. on this point separate instructions may be drafted as soon as the reference is disposed of. |
| | 31. A draft order as per marginal note is now prepared submitted to Secy Member today for orders |
| | Done 24/3 hg |
| | 32 A draft is subd. |
| | hg 24/3/15. 2nd member) hg 24/3 |
| | 33. Draft-order approved. |
| | Well 27/3 Done 29/3 |
| | 34. Forms (two) hg |
| 3. | To the Excise Comnr in Mysore No: 5435 & Ltr 29/3/15. |
| | Approves of the notfn with certain modifications. |
| | 35. A draft is subd as ordered in paragraph 30 above. |
| | hg 12/4/15 36. Tidy draft may be put up hg 10/4 |
| | 37. Tidy draft subd. |
| | hg 14/4/15 2nd member) hg 14/4 |

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 118 of 1914.

| Serial No. | |
|---|---|
| | 38 Draft approved by the 2nd meeting |
| | 39 Issued 16.4.15 |
| | Re Mexican Coy's Imports No 71/5435/49 22-3-15 Approves the draft rule notification for 1915 - 16 with certain remarks. |
| | As per the remarks of the Legal Secretary in para 30 supra a draft is put up for approval. |
| 4 | Re Mexican Coy's Imports No 71/5492/21-4-15 Observes that no pertinent practical changes in the rule notification may be sent up as separate reference in pertinence. |

B

NOTE—Contn. sheet.

GPB—65,000—2-11-14

11/Rev/162
6864
E.2

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE.

*Bangalore, dated* 17th March *19* 15.

17

FROM

DIARY NO. 3789
1914-1915
SECTION SR
FILE NO. 118-14
SERIAL NO. 1

P. Raghavendra Rao, Esq., B.A., B.L., 3789
*Excise Commissioner in Mysore.*

To

D.M. Narasinga Rao, Esq., B.A., B.L.,

Offg: *Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
*General and Revenue Departments.*

Sir,

I have the honor to state that owing to the non-receipt of orders from Government till now anent the enhancement of the rate of tree-tax etc., and also the disposal of date toddy shops on long lease with effect from the next official year, the submission of the usual draft sale Notification for the approval of Government for the ensuing official year is delayed.

2. As time is getting very limited, and delay in notifying the dates of sale giving publicity to it has to be avoided, I - - - submit herewith for the approval of Government and kind transmissio to the Compiler, Mysore Gazette, for publication in three successive issues of the Mysore Gazette, a bare notification announcing only the dates of sale.

I have the honor to be,
Sir,
Your most obedient servant,

P. Raghavendra Rao
17.3.15
Excise Commissioner.

AR

MAS.

19 .

FROM

*Excise Commissioner in Mysore.*

To

*Secretary to the Government of*
*H. H. the Maharaja of Mysore,*
*Gen. and Rev. Depts.*

Dated

Despatched

Received

General No.

Enclosure No.

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SUBJECT.

GPB—1,350—25-11-12

Ex: 6 SR 118-14 &:1 2

# N O T I C E.

( Mysore Excise Department).

Note.- The date toddy shops in the several Taluks mentioned in the sub-joined statement and marked with the letter " L " against them will be leased out for a period of three years beginning 1-7-'15 and ending 30-6-1918.

---- Date of Sale. ----
(Annual)

| Dist. | Taluk | | Date |
|---|---|---|---|
| Bangalore | Bangalore | (L) | 15th April '15. |
| | Kankanhalli | | 19th " |
| | Channapatna | | 22nd " |
| | Magadi | | 26th " |
| | Nelamangala | (L) | 28th " |
| | Dodballapur | (L) | 1st May '15. |
| | Devanhalli | (L) | 3rd " |
| | Hoskote | (L) | 6th " |
| | Anekal | (L) | 10th " |
| Kolar | Kolar | (L) | 17th April '15. |
| | Mulbagal | | 19th " |
| | Srinivaspur | | 21st " |
| | Chintamani | | 23rd " |
| | Sidlaghatta | (L) | 26th " |
| | Chickballapur | (L) | 28th " |
| | Bagepalli | | 30th " |
| | Goribidnur | | 4th May '15 |
| | Malur | | 7th " |
| | Gold Fields | | 11th " |
| Tumkur | Tumkur | | 16th April '15. |
| | Kunigal | | 19th " |
| | Gubbi | | 22nd " |
| | Tiptur | | 24th " |
| | Chiknayakanahalli | | 27th " |
| | Sira | | 30th " |
| | Maddigiri | | 3rd May |
| | Pavagada | | 6th " |
| Mysore | Gundlupet | | 16th April '15. |
| | Chamrajnagar | | 19th " |
| | Yelandur | | 21st " |
| | T.Narsipur | (L) | 24th " |
| | Nanjangud | | 26th " |
| | Mysore | | 29th " |
| | Heggadadevankote | | 3rd May |
| | Hunsur | | 5th " |
| | Yedatore | | 8th " |
| Mysore | Seringapatam | | 11th May 15 |
| | Krishnarajpet | | 14th " |
| | Nagamangala | | 17th " |
| | Mandya | | 20th " |
| | Malavalli | (L) | 22nd " |
| Hassan | Hassan | | 17th April |
| | Manjarabad | | 20th " |
| | Belur | | 22nd " |
| | Arsikere | | 25th " |
| | Channarayapatna | | 27th " |
| | Hole-Narsipur | | 28th " |
| | Arkalgud | | 29th " |
| Kadur | Mudgere | (L) | 16th April |
| | Koppa | | 21st " |
| | Yedahalli | | 23rd " |
| | Tarikere | | 26th " |
| | Kadur | | 28th " |
| | Chickmagalur | | 3rd May |
| Shemoga | Tirthahalli | | 16th April |
| | Nagar | | 20th " |
| | Sagar | | 23rd " |
| | Sorab | (L) | 26th " |
| | Shikarpur | (L) | 29th " |
| | Honnali | (L) | 1st May |
| | Channagiri | | 5th " |
| | Shemoga | (L) | 10th " |
| Chitaldrug | Hosdurga | | 17th April |
| | Holalkere | | 19th " |
| | Davangere | | 21st " |
| | Jagalur | | 24th " |
| | Chitaldrug | | 27th " |
| | Challakere | | 30th " |
| | Molkalmuru | | 3rd May |
| | Hiriyur | | 6th " |

≠ Gold Fields Excise Range office. @ Dy. Amildar's Office.

N.B. The leasing out of date toddy shops for 3 years in certain Taluks of the State marked with letter " L " against them is subject to the sanction of Government. If not sanctioned, it will be deleted, together with the note above.

P. Raghavendrarao
17.3.15.
Excise Commissioner
in Mysore.

A.R.

# N O T I C E.

(Mysore Excise Department).

Note.- The date toddy shops in the several Taluks mentioned in the sub-joined statement and marked with the letter " L " against them will be leased out for a period of three years beginning 1-7-'15 and ending 30-6-1918.

---- Date of Sale. -----
(Annual)

| Dist. | Taluk | | Date |
|---|---|---|---|
| Bangalore | Bangalore | (L) | 15th April '15. |
| | Kankanhalli | | 19th " |
| | Channapatna | | 22nd " |
| | Magadi | | 26th " |
| | Nelamangala | (L) | 28th " |
| | Dodballapur | (L) | 1st May '15. |
| | Devanhalli | (L) | 3rd " |
| | Hoskote | (L) | 6th " |
| | Anekal | (L) | 10th " |
| Kolar | Kolar | (L) | 17th April '15. |
| | Mulbagal | | 19th " |
| | Srinivaspur | | 21st " |
| | Chintamani | | 23rd " |
| | Sidlaghatta | (L) | 26th " |
| | Chickballapur | (L) | 28th " |
| | Bagepalli | | 30th " |
| | Goribidnur | | 4th May '15 |
| | Malur | | 7th " |
| | Gold Fields | | 11th " |
| Tumkur | Tumkur | | 16th April '15. |
| | Kunigal | | 19th " |
| | Gubbi | | 22nd " |
| | Tiptur | | 24th " |
| | Chiknayakanahalli | | 27th " |
| | Sira | | 30th " |
| | Maddigiri | | 3rd May |
| | Pavagada | | 6th " |
| Mysore | Gundlupet | | 16th April '15. |
| | Chamrajnagar | | 19th " |
| | Yelandur | | 21st " |
| | T.Narsipur | (L) | 24th " |
| | Nanjangud | | 26th " |
| | Mysore | | 29th " |
| | Heggadadevankote | | 3rd May |
| | Hunsur | | 5th " |
| | Yedatore | | 8th " |
| Mysore | Seringapatam | | 11th May 15 |
| | Krishnarajpet | | 14th " |
| | Nagamangala | | 17th " |
| | Mandya | | 20th " |
| | Malavalli | (L) | 22nd " |
| Hassan | Hassan | | 17th April '15 |
| | Manjarabad | | 20th " |
| | Belur | | 22nd " |
| | Arsikere | | 25th " |
| | Channarayapatna | | 27th " |
| | Hole-Narsipur | | 28th " |
| | Arkalgud | | 29th " |
| Kadur | Mudgere | (L) | 16th April |
| | Koppa | | 21st " |
| | Yedahalli | | 23rd " |
| | Tarikere | | 26th " |
| | Kadur | | 28th " |
| | Chickmagalur | | 3rd May |
| Shemoga | Tirthahalli | | 16th April '15 |
| | Nagar | | 20th " |
| | Sagar | | 23rd " |
| | Sorab | (L) | 26th " |
| | Shikarpur | (L) | 29th " |
| | Honnali | (L) | 1st May |
| | Channagiri | | 5th " |
| | Shemoga | (L) | 10th " |
| Chikmag | Hosdurga | | 17th April '15 |
| | Holalkere | | 19th " |
| | Davangere | | 21st " |
| | Jagalur | | 24th " |
| | Chitaldrug | | 27th " |
| | Challakere | | 30th " |
| | Molkalmuru | | 3rd May |
| | Hiriyur | | 6th " |

≠ Gold Fields Excise Range office. @ Dy. Amildar's Office.

N.B. The leasing out of date toddy shops for 3 years in certain Taluks of the State marked with letter " L " against them is subject to the sanc-tion of Government. If not sanctioned it will be deleted together with the note above.

P Rajakariyamanikya
17.3.15.
Excise Commissioner
in Mysore.

AR

Land Revenue

DIARY No. 3856 4

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE.

SR.

6926
E. 4.

*Bangalore, dated* 17th March 1915.

FILE No. 118-14
No. 2

FROM

P.Raghavendra Rao, Esq., B.A., B.L.,
*Excise Commissioner in Mysore.*

To

D.M. Narasinga Rao, Esq., B.A., B.L.,
Offg: *Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
*General and Revenue Departments.*

Sir,

I have the honor to submit herewith, for favour of obtaining the early approval of Government, a draft Notification in duplicate anent the sale of Excise and opium privileges for the official year 1915-16, together with a note in duplicate explaining the objects and reasons for changes proposed to be given effect to from the commencement of the next official year.

2. In the event of the Government approving the system of leasing out the date toddy shops for a period of three years beginning from 1st July 1915 and ending with 30th June 1918, as proposed in my letter No. 6257, dated 20th Ultimo, I think it unnecessary to issue a separate notice relating to it as the conditions of auction sale and also the general conditions applicable to all Excise and Opium privileges applicable to the long lease system are identical with those specified in the annual sale Notification.

3. Under these circumstances I have added a special condition in the annual sale notification relating to the disposal of toddy shops on long lease as condition XXIV and relating to the terms specially applicable to it.

I have the honor to be,
Sir,
Your most obedient servant,

19.3.1915

Assistant Commissioner,
for Excise Commissioner.
AR absent from the station

MAS.

19 .

FROM

*Excise Commissioner in Mysore.*

To

*Secretary to the Government of*
*H. H. the Maharaja of Mysore,*
*Gen. and Rev. Depts.*

Dated

Despatched

Received

General No.

Enclosure No.

---

SUBJECT.

GPB—1,350—25-11-12

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NOTE.

In the sale Notification to be issued for the next official year 1915-16 the follow -ing changes are proposed to be introduced:-

1. (a) Amplification of the second sentence under rule XI, after the words "further deposit" occurring in line 5 with the following words and the deletion of the remaining portion of that sentence.-

"which together with the - - initial deposit under condition II will make up one month's khist for each shop"

(b) For the last sentence under the same rule substitute the following - - words:-

"In the case of foreigners the initial deposit together with the further deposit may be raised to a sum equal to two months khist"

Objects and reasons. In accordance with the existing rule the successful bidder will have to make a further deposit of half a -- month's rental in addition to the initial deposit. The initial deposit is different- in the case of bidders for different shops. As matters stand, it is not easy to differen -tiate and to show how much is initial - - deposit and how much the amount paid towards the month's rental. In order to have - - uniformity in recovering the deposits the condition is suitably altered.

2. Between the words "street" and "and" occurring in line 10, rule 3,

condition

condition XIX, insert the following - - words:-

"and shall not be more than four feet raised from the ground"

The proposed addition enables the customers to see that measuring is properly done and the Inspecting Officers to conveniently see all articles etc., kept on the bar.

3. Between the words" licenses " and "are" occurring in line 1, rule 4, condi -tion XIX, add the following words:-

"or the Ganja and the Opium licenses in the same locality"

The proposed addition will reduce the - - licensees' expenditure in the cost of vending and house rent etc. In the case of Ganja and Opium licenses held by the same person or by different persons, the enforcement of the existing condition will act as a great hard-ship to the licensees as the rent of the - - building and the vendors' wages etc., will be high and disproportionate to the rentals. There is no restriction to the same person bidding for and taking up both Ganja and Opium shops. In practice the existing rule is enforced more in the breach than in the observance. To legalise the practice the case of Ganja and Opium licenses are added to the exception to this rule.

Between the words "practitioners" and "excepted" occurring in line 3 of the same rule, add the following words:-

"and licensees of Ganja and Opium shops".

Vide reasons assigned under para 4.

4. Delete the portion of rule 7, after the words "shall be" occurring in line 5, condition XIX and substitute the following:-

> "furnished by the licensees to the Range Inspectors who shall, after deleting the names of per--sons who may be disapproved and recording the reasons for the - - same, forward them to the Amildar of the Taluk, for record in his office".

The Range Inspector is in a better position than the Amildar to say whether any person is or not competent to be a vendor by refer-ence to the previous conviction registers register etc., his previous history and other antecedents etc. For these reasons the addition now proposed seems advisable.

5. In rule 13, condition XIX delete the proviso occurring in lines 2 and 3 between the words "another" and "or", and substitute the following for them:-

> "within the limits of the --- same town or village".

The Deputy Commissioners of Districts may be invested with full powers in this matter, irrespective of the distance, so long as the transfer is confined to the limits of the village or the town in which the shops or Depots are located. In the Madras Presi-dency this power is fully vested in the - - Collector without any restriction.

6. For the words "Excise" occurring in lines 2 and 4, rule 16, condition XIX, substitute "<u>Deputy</u>".

The powers delegated tc the Excise Commis--sioner

Commissioner in this para may be conveniently vested in the Deputy Commissioners of Dis--tricts for the reason that they are already vested with powers to issue and - - cancel licenses under the Excise Regulations, they being responsible for the Excise Adminis--tration of the District. Moreover the - - Deputy Commissioners of Districts are better acquainted with the people of the place, - - their circumstances in life etc., and can exercise a better discretion in the matter This amendment will further bring the rule into consonance with that prevailing in the Madras Presidency where the Collectors are invested with this power.

7. (a) For the word "Excise" occurring in line 2, rule 22, condition XIX, - - substitute "Deputy".

The reasons assigned under para 7 will - - apply equally to this also.

(b) Delete the words after "under-proof" occurring in note 1, under rule 20, condition XIX and substitute the -- following :-

"In the Kolar Gold Fields area and in the Cities of Bangalore and Mysore minimum price Rs. 0-2-4 and maximum price Rs. 0-3-0 per dram. In other localities, minimum price -- Rs. 0-2-4 and maximum price Rs. 0-2-8".

There is reason to believe that arrack is now being actually sold at rates higher than the prescribed one i.e., Rs. 0-2-4 per dram. The maximum is fixed to prevent prohibitive rates being charged and also to obtain - - uniformity

uniformity as the licensees have already -- been allowed a fair margin of profit-(vide reasons assigned under para 11 infra).

(c) Delete the words occurring after the word "accounts" in the 4th sentence of rule 22, condition XIX, and substi--tute the following :-

> "and counterfoils of permits shall, immediately after the expiry of the lease, be handed over to the Range Inspector, who shall -- preserve them for a further period of one year before they are des--troyed".

It is not possible to enforce the existing rule for the reason that the licensees of one year may not be the licensees of the -- next and may even move out of the jurisdic--tion of Mysore State. Hence the necessity for the proposed amendment.

8. For "20th" occurring in line 3, rule 27, condition XIX, substitute -- "10th". Add the following sentence --- between the first and the second sen-tence under the same rule:-

> "Licensees who fail to make payment of monthly instalments as aforesaid shall be liable to pay interest from the following day, i.e., the 11th of the month together with such fines as may be imposed upon by the Deputy Commissioner. Shops will be -- liable to be resold for failure to pay khists only after the 20th of the month. Service of notice on the defaulting licensee --- apprising him of the fact of the resale of his shop or shops will be dispensed with under this -- rule".

Licensees are reported to wilfully delay and postpone the payment of their khists till the date notified for resale. In Madras

Madras the monthly khist is fixed to be paid on or before the 10th of each month, while in Bombay it is fixed to be paid on the 1st of every month. The reason why the system of payment by instalments is enforced on the aforesaid dates in the Presidencies above mentioned is to minimise the chance of undue accumulation of arrears at the end of each month and also to allow sufficient margin for taking prompt measures within the month in which the arrears fall due so that the interests of Government may be properly safe-guarded. This is the reason why the arrears under Excise do not come up to more than 1 per cent in the aforesaid Presidencies at the close of the official year, while in - - Mysore State it ranges anywhere between 20 to 30 per cent. In order to attain this object, i.e., lowest possible percentage of arrears, the addition is proposed, in order that its enforcement here also may be - - legalised.

9. The following alterations and - - additions are proposed under rule 30, condition XIX :-

(a) Add the words "and - - Excise" between the words "Revenue" and "Officer" occurring in line one;

(b) Delete the words after "khists" and before "on" occurring in line 2 of the said rule;

(c) Add the words "payment ∅ of khist of" between the words "of" and "arrack", occurring in line 3;

(d) Add the following words between "Amildars" and "and" - - occurring in line 4,"and in the -- case of arrears of tree-tax by -- Range

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Range Inspectors"; and,

(e) Add the word "all" be
-ween the word "in" and "other"

The power of suspending tapping license is now vested in the Revenue Officer. The Excise Inspector is held responsible for prompt collection of arrears under tree-t In many cases the Range Inspectors have b made to make good themselves the amount o irrecoverable arrears of tree-tax on the ground that they did not take prompt acti about their recovery. Range Inspectors the Officers issuing the tapping license and it stands to reason, therefore, that Officers issuing the license should also have the power to suspend it. In order make Range Inspectors responsible for the prompt collection of tree-tax they should invested with the power to suspend the tapping license. Hence the proposed ame -ment.

10. The following additions and alt -tions are proposed under rule 31, - condition XIX:—

(a) Delete the words beginning - "with" and ending "and" occurri in lines 2 and 3 between the - words "Amildar" and "after";

(b) Delete the words "on the last working day" occurring in line of the aforesaid rule and a - "after the 20th" ;

(c) Add the following words remov the bracket after the word - - "except", occurring in line 4 the same rule; or on any subse -quent date or dates for reason which will be recorded in writi

In order to legalise the provision propo unde

under rule 30, the amendments proposed under rule 31 are necessary mainly with a view to simplify the process of prompt action. If this is not done the observance of the pro--cedure contained in the existing rule will not only entail much loss of time but will also give full scope for defaulters to evade payment of their dues.

11. (a) In rule 2, clause (b) of condi--tion XX, for the word "of" occurring after "arrack" in line 2 substitute "or" as the former is a misprint.

(b) Additions and alterations propose under clause 4, rule 2, condition XX, add "25 U.P." between the word "arrack" and "to" occurring in line one;

(c) Delete the second and the third line including the bracket after the word "gallon" and substitute the follow--ing : -

"at the rates between R. 0-2-4 and R. 0-3-0 a dram in the Kolar -- Gold Fields area and the cities of Bangalore and Mysore, and between R. 0-2-4 and R. 0-2-8 a dram in other localities ( a dram is equal to -- 1/51st part of a gallon).

It is a notorious fact that the Revenue from shop rental is increasing at an alarm--ing rate year after year; yet the margin of profit allowed is so small (in many cases it is minus quantity) that contractors very -- often have necessarily to work at a loss. As things stand at present, the contractors are driven to make good their loss by having recourse to malpractices, such as short -- measures, adulteration etc., successful --

detection

detection of which is not always possible. This means not only loss and injury to customers but also loss to Government of the -- duty that would have otherwise been paid on the equivalent of the quantity short measured or used for adulteration. If the rule is relaxed and some discretion permitted the contractors will have the option, within -- certain limits, to adjust their prices so as to leave them a fair margin of profit. At the same time to prevent prices going up, by combination or otherwise, beyond the means of the classes who ordinarily consume arrack, a maximum retail rate is also fixed. A minimum of Rs. 0-2-4 per dram and a maximum of (1) Rs. 0-3-0 in special localities and (2) Rs. 0-2-8 ~~on~~ in others seem to serve all these ends-(Vide also reason assigned under para 7(6) supra)..

12. For the words "not open" occurring in line one of Note under clause 7, Rule 2, condition XX, substitute "maintain in tact".

The proposed clause makes the situation plainer and more precise than the existing one.

13. (a) Close the sentence after the -- word "lands" occurring in line 5, clause 2, rule XXI.

(b) Condition XXI, line 5, delete the proviso throughout.

(c) In the same clause between the words "lands" and "reserved" - - -

"reserved" occurring in line 12, add the words "included in the date - - reserve list and".

The proviso now proposed to be deleted was not in existence prior to 1912-13 and the manner of adjusting the demand for trees - - then was simple, while it is now complicated. Hence it can be conveniently deleted. The existing provision works rather hard on the contractors who find it difficult even to get trees standing in groves other than the - - reserve groves. In order to facilitate the work of the contractors it is proposed to -- make the situation easier of working.

14. Between the words "be" and "kept" occurring in line 2, clause 3, condition XXI, add "transported to, or"

The proposed addition rectifies the legal defect and also makes the situation more - - clear.

15. Delete the words between "Amildar" and "will" occurring in lines one and three under clause 6, condition XXI, and substitute the following:-

"in communication with the -- Range Inspector"

Add the words "punished departmentally or" between the words "be" and "prose--cuted" occurring in line 6, clause 6, condition XXI.

Vide reasons assigned under para 9 supra. Further it is inadvisable to have recourse to - - - criminal courts even though the offences --- booked fall technically under section 55 of

of the Excise Regulations and such cases are more conveniently and promptly dealt with departmentally. But where gravity of the offence is such as to justify it then - - recourse will be had to criminal courts. Hence the proposed addition.

16. Add the following words between "Rs 0-4-3" and "per" occuring in line one, clause 7; condition XXI :—

"or such other rate per tree as may be sanctioned and notified by Government from time to time".

When the rate of tree-tax was Rs 1/- per tree the rate of tree-rent was Rs 0-4-3 per tree. The former was raised from time to time but the latter has remained unchanged since the introduction of the tree-tax sys--tem in the State. It seems, therefore, expedient to enhance the rate of tree-rent also and to keep it proportionate to tree-tax. Hence the necessity for the proposed amendment.

17.

(a) Delete the words between "paint" and "except" occurring in line one and two, sub-clause (d) clause (8) condition XXI and substitute for them - - - "within four feet from the ground or eighteen inches from the top of any - - other incision".

(b) Under the same clause, delete sub-clause (f) and alter the numbering following sub-clauses accordingly.

The existing sub-clauses (a) to (k) of - - clause (8), condition XXI, were borrowed fro

from Madras at the time when the tree-tax system was introduced into the State. As the provisions thereunder have since been altered in Madras in the light of experience, it seems desirable to change them here also. Hence the proposal for alteration. Further, the provisions contained in sub-clause (f) have been abstracted and included under sub-clause (d) which accounts for its deletion.

18. (a) For the word "one" occurring in line one, sub-clause (h), clause (8), rule 1, condition XXI, substitute "two" and read "rupees" for "rupee" occurring after that word;

(b) Under the same clause, delete the words between "tree" and "which", occurring in lines two and three;

(c) Add the following fresh sentence between the first and the second -- sentence of the same clause:-

"the fine will be levied on trees found dead at the close of every quarter".

The aforesaid alterations are proposed on the following grounds:-

When the rate of tree-tax was Re 1/- per tree, the amount of penalty on trees killed by careless or over-tapping was fixed at the same rate. As the rate of tree-tax has since been enhanced, it seems reasonable that the penalty on trees killed should also be raised. In accordance with the present rule, the Department has to wait for six months after the expiry of the lease in order

order to assess the penalty which the - - licensee or his employee is liable to pay on trees killed by careless or over-tapping during the lease or within six months after--wards after its expiry. In practice it has been found that long before this period expires all traces of the causes which lead to the death of the trees - whether by care--less or over-tapping or by the ravages of beetles, have disappeared. Then again, in calculating the concession of 3 per cent, the total number of trees tapped for a shop for the whole year will have to be taken into account. This means, the Department will have to wait fully six months after the - - expiry of the lease before work can be begun on counting the number of dead trees and find--ing out whether they have died by careless or over-tapping or by beetles etc., and to calculate the penalty ~~liable~~ leviable. The object of levying the penalty is to minimise careless or over-tapping and thus to conserve the -- groves. This object is being frustrated owing to the period prescribed being very long. In order to realise the object for which penalty is levied, the action should be -- immediate~~ly~~ and prompt. The realisation of the penalty itself is another important matter. What invariably happens is that six months after the expiry of the lease, the [illegible] licensee has either left the State altogether or is no longer a licensee - if not dead or an insolvent - and the Department has no -- chance of recovering the penalty imposed.

Prompt

Prompt action is, therefore, essential. The concession of 3 per cent now allowed stands in the way of the Department taking prompt action. The tree-tax system was many years ago, and this concession which was introduced introduced in the earlier years seems no longer necessary in as much as our licensees have become well acquainted with the tree-tax system. A good number of our Government groves have already become denuded for want of proper conservation. It is necessary, therefore, to delete the words proposed under this sub-clause and to make the condition more stringent to what it is at present

19. Between the words "resold" and "his" occurring in line one, sub-clause (j) (existing k), clause (8), condition XXI, add "or otherwise disposed of".

This addition is intended to legalise the existing practice.

20. After the first sentence in

in clause (12) add the following sentence, and for the word " ~~possess~~ passes " occurring in line three of the same clause add " permits " as the former is a misprint:—

> " The toddy intended for each shop shall be distributed in accordance with the permits granted for transport from the depot to the shop."

The existing rule does not admit the gauging of the valuation of each shop. The object of the separate shop system cannot be achieved without the proposed alteration, for the reason that the yield of the trees licensed for each shop is not in every case conveyed to that particular shop on the score of poor sales and other pretexts. The number of trees applied for each shop will not always be in conformity with the legitimate demand. It has come to notice that under the present depot system, toddy from trees licensed for one shop is being taken to other shops for sale, and it is also suspected that it is likely to be transported to shops outside the taluks with rare chances of detection. The object of issuing depot licenses is to minimise the transport charges to the contractor, but not to utilise the toddy intended for one shop in another, or to dispose of it otherwise. If the toddy received in a shop is not or cannot be fully sold, the licensee should obtain permission for the quantity being reduced there and utilised elsewhere. Hence the present proposal.

21. Add the following additional sentences to rule 3, condition XXI:—

> " The British and the Mysore Govts. reserve to themselves the right to impose, in addition to the tree-tax,

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~~tree-tax~~, a rent for the use of the trees belonging to them, the same when imposed being payable by British and Mysore licensees alike. The - - arrangements agreed by the Madras and Mysore Governments with regard to the issue of licenses for tapping trees in either territory on the application of shopkeepers in the other, do not prevent the reservation of trees in any specified area in the Madras - - Presidency or in Mysore State, with a view to afford rest thereto or for other sufficient reason, and the mere payment of tree-tax into the British or the Mysore treasury does not - - entitle an applicant to tapping - - licenses for trees so reserved."

The proposed addition is necessary to be in - conformity with the existing practice in Madras as this is a matter of admitted reciprocity between the Mysore and the Madras Governments.

22. For the word " incisions " - - occurring between the words " or "and " for " occurring in line 5, rule 6 condition XXI read " spaces ".

The existing rule is ambiguous. The making of incisions is not allowed but the preparation of spaces for making incisions thereafter is allowed after payment of tree-tax and before marking. Hence the addition.

23. Add the following rule under rule 7 condition XXI as rule 8 and renumber the existing rules 8 and 9 as 9 and 10 respectively. —

" 8. Between sunset and sunrise no toddy shall be drawn or kept by a person holding a license under these rules in the garden or field in which stand the trees which he is licensed to tap. This will not apply to toddy contained in the pots attached to the spathes of the trees regarding which the Excise Commissioner may relax this restriction in any local area on sufficient cause being shown.

The proposed rule 8 is now in force in the Madras Presidency and for reasons already men - tioned it seems expedient to copy it here also.

24. For figure R^s. 10-0-0 occurring in line 3, rule 3 condition XXII substitute R^s. 12-8-0.

The rate of duty on ganja from R^s10-0-0 to R^s. 12-8-0 per seer of 80 tolas is enhanced with effect from 1-7-1915 ( vide Government Notification No. 5153/S.R 90-14 dated 17th march 1915.

25. Delete the word " drug " occurring in line two rule 9 condition XXIII and add the following :- " preparations of opium."

The definition of the word " drug " does not cover opium and its preparations and the amend- ment is expected to make the position clear.

Add the following rule under rule 10, condition XXIII and number it as rule (11):

" (11) No female will be employed in the sale of opium or its prepara- tions."

The additional rule is necessary in order to keep it consistent with rule (8) under condition XXII not because it is an aphrodisiac like ganja but because it may be taken up by ~~these~~ one who ~~have~~ has the ganja license already and vends it also, perhaps in the same premises.

26. Under rule 9 condition XXI the rate of tree-tax is altered in accordance with the proposal submitted for sanction under cover of letter No. 6046 dated 16-2-1915, which is subject to the approval or other - wise of Government.

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| | From | To |
|---|---|---|
| Date trees. | R1-8-0 | 1-12-0 or 2-0-0 |
| Coconut trees. | R2-6-0 | 2-12-0 or 3-0-0 |

The reason for the enhancement of the rate of tree-tax has already been mentioned in the - - proposal above referred to.

Add an additional condition as condition XXIV after condition XXIII and read it " Special conditions applicable to date - toddy shops to be sold on long lease".

27. XXIV Special conditions applicable to date toddy shops to be sold on long lease:

1. The exclusive privilege of selling toddy in the several shops appointed for the purpose and published in the Scedule during the three years - beginning 1st July 1915 and ending 30th June 1918 will be put up to - - public auction on the dates and in the taluks indicated with letter " L " against them in the annexed statement

2. Conditions of annual auction sale, the general conditions applicable to all Excise and Opium licenses, as also the condition applicable to toddy - license XXI, apply equally in the case of toddy shops to be disposed of under the long lease system.

3. The " whole period " referred to in line 4 and rule XVI under Condition of auction sale shall be reckoned to be one official year under this condition and not the full period of three years. In case of default the shop or group of shops concerned shall be further dealt with as shops subject

subject to the system of annual lease.

It is clear that the enforcement of rule XVI of the condition of auction sale will operate very hard on a re-sale purchaser of shop or shops on the long lease system, in case he is subjected to the terms of this system when the period no longer remains intact. Further when the period is and can no longer be, one of three years running, the purchaser at a resale cannot be compelled to observe the original conditions for it would be neither logical nor legal. He has to be treated as a purchaser under the single year system for the remaining portion of the period.

Assistant Commissioner,
for Excise Commissioner.
absent from the station.

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## EXCISE DEPARTMENT.

### *NOTIFICATION.*

NOTICE OF SALE OF EXCISE AND OPIUM PRIVILEGES.

*No. 8000, dated 2nd April 1914.*

Notice is hereby given that the exclusive privilege of selling liquor, intoxicating drugs, and opium in the several shops appointed for the purpose, and published in the Schedule during the twelve months beginning 1st July 1914 and ending 30th June 1915 will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or District Officers of the Excise Department or other officers specially authorised by the Deputy Commissioners for the purpose, on the dates and at the Taluk or Sub-Taluk Headquarters mentioned in the statement annexed, subject to the conditions hereinafter set forth. If the sales are not completed on the dates fixed, they will be continued on the next following days, close holidays excepted.

### Condition of Auction Sale.

II. A deposit must be made by each bidder previous to bidding and will be received *by the selling officer on the day of sale.* A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.

III. The shops will be put up to auction in the order in which they are notified in the Schedule unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The reserve price placed by Government on the shops will not be published but the rentals and the consumption of the previous three years will be notified for the information of bidders.

*Note* 1.—The privilege of vending toddy in any Coffee Estate may be sold to the Planter for any fixed amount not less than Rs. 12 per shop per annum.

*Note* 2.—Toddy shops in alienated villages whose claims to the Excise revenue from toddy have been recognized or have not yet been settled, shall invariably be sold separately, and the amounts connected therewith shall be shown in the accounts under a distinct head.

IV. Every shop should, as a rule, be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

V. No person will be allowed to bid for another unless he holds a power-of-attorney from him.

VI. No shops will be knocked down in the name of two or more persons unless they represent a duly recognized company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

VII. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is insolvent or to prevent arrangements to the detriment of Government interests or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative after recording his reasons for doing so. Village officers will not be allowed to bid for or to have any pecuniary interest in shops for the sale of intoxicants within the limits of their villages.

VIII. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Government on the advice of the Excise Commissioner for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

IX. In cases of dispute at the time of auction, the selling officer's decision shall be final; and if for any reason the highest bid is rejected, the next highest shall be taken or the shop resold at his discretion.

X. Tenders after auction shall not generally be accepted. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction later on. But the Deputy Commissioner has full discretion on this point.

XI. At the close of each day's sale, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit* ~~of half a month's rent (in addition to the deposit made under condition II) for each shop unless the initial deposit equals or exceeds two months' rent.~~ Should he fail to do so, the deposit made by him under condition II will be forfeited and the shops will be put up again immediately to auction by the selling officer on the above conditions or otherwise disposed of by the Deputy Commissioner, and the defaulter will be debarred from bidding again for the same or for any other shop. In the case of a foreigner ~~however, the further~~ deposit may be raised to one month's khist ~~in addition to the deposit made under condition II unless the initial deposit equals or exceeds two months' rent.~~

XII. Persons to whom shops have been knocked down and who have made deposits as provided in conditions II and XI shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice, and they shall also deposit* such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns. Should the initial deposit exceed the sum required to be deposited under this condition, the excess will be refunded unless the purchaser is required to make a deposit (twice that sum) under condition XIII *infra*.

XIII. If, on enquiry subsequent to sale, the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State, he may be required either to deposit twice the sum prescribed in condition XII *supra* or to get a surety, or sureties, residents of and possessing sufficient property in the Mysore State, to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation, II of 1900) and also registered at the expense of the purchaser if the amount secured exceeds Rs. 1,000.

XIV. As soon as the sales are over, the sale-conducting officer shall forward a list of the successful bidders to the Amildar of the taluk concerned, who shall enquire into the solvency of, and record the amount of deposit or surety required from each purchaser. He should submit the

* Deposits may be in cash or other approved security.

list so prepared to the selling officer within five days of its receipt and the latter should submit the same with his remarks to the Deputy Commissioner for confirmation without delay.

XV. On the failure of any person to make deposit under condition XII or to comply with the requisition under condition XIII *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forfeited and the shop be resold or otherwise disposed of at the discretion of the Deputy Commissioner.

XVI. Re-sales effected under condition XV will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the re-sale. In the latter case, the forfeited deposits will be deducted from the loss arising from the re-sale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

XVII. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below though a formal license may not have been issued to him.

XVIII. The deposit referred to in condition XII or condition XIII, as the case may be, will be taken as security for the due performance of the conditions of the license. If the Amildar and the licensee so agree, it may be credited towards the last instalments of the khists payable by the latter.

XIX. The licenses issued under the above clauses will contain the following general conditions common to all Excise and Opium licenses and the special conditions prescribed below for each particular kind.

## General Conditions applicable to all Excise and Opium Licenses.

The manufacturers of arrack and other country spirits as well as the licensees of Arrack Bonded Depots are prohibited from holding any interest in the retail vend of arrack or in the vend of other intoxicants and from employing any person who has such interest. This prohibition does not extend to the wholesale supply by the manufacturers of special liquors or of rectified spirit to licensed vendors.

2. The limits within which sales under any Excise or Opium licenses may be carried on will be specified by the Deputy Commissioner at the time of the grant of the license. The sale or possession (except subject to the rules applicable to unlicensed persons) of liquor, intoxicating drugs or opium outside those limits is prohibited except with the special permission of the Deputy Commissioner.

3. Sales must be conducted in a suitable building of which the whole or part must be entirely set aside for use as a depot or shop. If there are means of communications between the depot or shop and an adjoining dwelling-house, they must be kept locked at night. In the case of arrack shops in Municipalities or towns having a population of 2,000 and over, the shop premises shall have no doors except into the main street; no windows or other opening shall be allowed to the rear or at the ends of the building; there shall be no possible means of ingress or egress in any other direction; the bar at which the sale is held shall be opposite the entrance door and so situated that all persons inside can be seen by any one passing to and from in the street, and no second room shall be used for sale, or be kept open for customers. The interior of the shop shall be sufficiently lighted by day and night and the shop shall not be used as a place of residence save by the vendor and his family or care-takers and the premises shall be kept clean and in a sanitary condition.

4. Except in the case when two or more Foreign Liquor licenses are held by one person, sales under each license issued must be in different premises (Chemists

and licensees of ganja and opium shops

and Druggists and Medical Practitioners (excepted). The possession upon any licensed premises of any liquor, intoxicating drug or opium except that to which the license relates, or of any essence or substance used or capable of being used for colouring or flavoring liquor is prohibited. But intoxicating preparations made from opium other than morphia or preparations for smoking may be prepared and sold in shops licensed for the sale of opium.

5. A signboard must be affixed to the front of each depot or shop showing the nature and number of the license under which sales are conducted there, the name of the licensee (and except in the case of Foreign Liquor or Special Liquors) the current rate of sale. These particulars must be legibly painted in the local vernacular. The license must be hung up in a conspicuous place within.

6. All liquor, intoxicating drugs and opium sold or kept for sale shall be of good quality and unadulterated. Nothing shall be added to them either to increase their intoxicating power or for any other purpose except the manufacture of intoxicating drugs in accordance with the terms of a license. All officers authorized to inspect depots and shops (*vide* condition 25 *infra*) are authorised to detain any liquor, intoxicating drug or opium found unfit for consumption or use, or which they may believe to have been tampered with, and the Excise Commissioner, Deputy Commissioners and District Excise Officers are empowered to destroy such as are found unfit for consumption or use.

7. The sale or transport of liquor, intoxicating drugs or opium by persons below the age of sixteen or by persons suffering from leprosy or any contagious disease and the employment of such persons in shops or depots for the sale of the same are prohibited. Lists of the names of all persons employed or proposed to be employed in depots or shops shall be ~~recorded in the Taluk Cutcherry by the license-holder. The Amildar shall be competent to forbid the sale of liquor, intoxicating drugs or opium by any person of whom he may disapprove.~~

8. No depot or shop shall be opened before sunrise or kept open after 9 P.M., except under special authority. In the Cities of Bangalore and Mysore and in the Kolar Gold Fields, sales after 9 P.M., will be allowed only in special cases under separate licenses and on payment of such fees as may be prescribed by the Excise Commissioner.

9. No drunkenness, disorder or gaming shall be permitted in depots or shops. Entertainments of any kind in depots or shops are also strictly forbidden.

10. No robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters shall be harboured in depots and shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police Officer.

11. No person shall be harboured in any depot or shop during the night.

12. Depots and shops situated on or adjacent to the line of march must be closed, if the Deputy Commissioner so orders, while a Regiment or Detachment of European or Native soldiers is passing or is encamped in the vicinity. Deputy Commissioners or Revenue Assistant Commissioners shall have power also to close any shops temporarily in times of religious excitement or disturbance. Every depot and shop-keeper shall on his own motion close his depot or shop when there is riot or disturbance in the neighbourhood.

13. The Deputy Commissioners may order the transfer of depots and shops from one locality to another ~~provided the distance is not more than two hundred yards~~, or the closure of the same. But no new shops shall be opened except with the previous sanction of the Excise Commissioner.

14. The right is reserved to the Deputy Commissioner to grant "Occasional licenses" for the sale of liquor, intoxicating drugs and opium, on the occurrence of fairs, festivals, etc., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall ordinarily be granted to the shop-keepers who usually supply the locality or to the representatives of the renter. Their period shall not exceed fifteen days and the fee to be paid therefor shall be fixed at the Deputy Commissioner's discretion unless he decides to sell the same by public auction.

must be carefully filed. The accounts and counterfoils of permits shall immediately ~~shall be preserved for one year after the period covered by the license and shall be produced when called for by any Excise Officer not below the rank of an Assistant Inspector.~~

23. Such returns and information as may be required from time to time by any officer not below the rank of an Excise Assistant Inspector shall be furnished by holders of licenses without delay.

24. Only such weights and measures as may from time to time be prescribed by the Excise Commissioner shall be possessed or used on any licensed permises. The possession or use of weights or measures that are incorrect on any licensed permises will render the licensee liable to punishment. In the case of toddy shops earthen measures may be used provided they are of the same capacity as those of the prescribed measures which must however be maintained in all licensed premises.

25. Any officer of the Excise Department of rank not lower than Sub-Inspector is authorised to inspect licensed shops and depots. These officers are empowered to enter and examine the premises, to test weights and measures in use and the liquor, intoxicating drugs and opium in the possession of licensees, and to call for and check the accounts kept in the shop or depot. Police Officers will also make an inspection when it comes within the scope of their duty.

26. An inspection note book, with the pages numbered consecutively, for inspecting officers to enter their remarks in shall ~~always~~ be maintained, and always kept in the shop and be handed over to the Excise Inspector in charge of the Range or any officer authorised by him to receive it on a receipt being given therefor, when it is wanted by such officers for the purposes of an enquiry under the Excise Regulation or the rules framed thereunder.

27. The amount for which the privilege has been purchased shall be payable in twelve equal monthly instalments into a Government Treasury on or before the 20th of each month beginning with July. The licensee of a jatra shop shall pay the rent thereof in full before the jatra begins.

NOTE.—In the malnad and semi-malnad taluks, the Deputy Commissioners may permit patels of villages who are not themselves licensees to receive payments not exceeding Rs. 50 from any individual at a time.

28. No remission or abatement of the rent shall be claimable on any account whatever.

29. Any sum due by a licensee may be recovered by attachment and sale of the property of the licensee or his surety, under any law for the time being in force for the recovery of arrears of land revenue or adjusted from the deposit, if any, made by him at the commencement of the lease. He shall be bound to replace any sums adjusted from his deposit within fifteen days of receipt of notice from the Amildar.

30. Power is further reserved to Revenue and Excise Officers to suspend licenses in case of failure of payment of khists ~~or (in the case of toddy) tree-tax also~~ on the due dates. In the case of arrack, toddy and drug shops this power will be exercised by Amildars, and in other cases by the Deputy Commissioners.

31. In the event of the aforesaid arrack, toddy or drug licensee failing to pay his khist, the Amildar ~~with the sanction of the Deputy Commissioner by record in writing and~~ after suspending the license shall re-sell ~~on the last working day~~ of the month for which the khist is due ~~(close holidays excepted)~~ the privilege of sale with effect from the date of issue of license to the new purchaser or the privilege may be otherwise disposed of subject to the Deputy Commissioner's confirmation. All losses on account of suspension and re-sale or other disposal of the privilege shall be borne by the defaulting licensee, but he shall have no right to gain, if any, which accrues. The whole of the deposit, if any, made at the commencement of the lease will be liable to forfeiture at the discretion of the Deputy Commissioner who may either direct such forfeiture or appropriate the same towards the arrears due by the defaulter as well as towards the deficits if any arising from the re-sale or other disposal of the privilege. The officer who has power to suspend the license may, however, at his discretion, allow sales to continue pending re-sale or other disposal of the privilege.

32. Interest on all moneys due shall be payable at the rate of one pie per rupee or fraction of a rupee per month or fraction of a month.

15. No liquor, intoxicating drug or opium shall be sold or given—

(*a*) except at shops specially approved by the General Officer Commanding the Division (or independent Brigade) or the Officer Commanding the Cantonment or Camp, and then only in respect to such liquors as shall be approved by the same authority in consultation with the local Excise authorities and specified in the license—

(1) to sailors of the Royal Navy, soldiers and the members of their families, or,

(2) to any other person living in barracks;

(*b*) (1) to persons whom a vendor knows, or has reason to believe, to be camp followers, *i. e.*, all class of followers (other than private servants) whether on or off duty, who have a right to be in cantonments;

(2) to Policemen, Excise Officers and Railway servants when on duty; or,

(*c*) in any circumstances, to any—

(1) European vagrant under escort of the Police;

(2) child under 16 years of age;

(3) insane person; or

(4) person known or believed to be intoxicated.

16. No privilege of supply or vend shall be sold, transferred or sub-rented without the ~~Excise~~ Deputy Commissioner's previous permission, which will only be given if the applicant is prepared to forfeit his deposit already made except in cases where the ~~Excise~~ Deputy Commissioner sees reason not to enforce the penalty. Nor, if the Deputy Commissioner so orders, shall any agent be appointed for the management of any such privilege without his previous approval.

17. No holder of any Excise or Opium License will be allowed, without the written permission of the Excise Commissioner to possess or continue to possess any interest direct or indirect in any Excise or Opium License outside the Territories of Mysore, or in the Civil and Military Station of Bangalore.

18. Depots and shops must be kept open unless their temporary or permanent closure is authorised under condition 12 or 13 *supra* and such supply of liquor, intoxicating drugs or opium as the Deputy Commissioner may consider sufficient to meet local requirements must be maintained therein. The details of such supply will be published in the *Mysore Gazette*. Shops not opened by 1st July or on such dates to be fixed by the Deputy Commissioner in the case of bagani toddy shops shall be liable to be re-sold at the risk of the licensees.

19. No liquor, intoxicating drug or opium shall be sold in shops except for cash. The licensees shall be bound to give intimation of the offer of anything other than cash to the nearest Magistrate or Police officer. This condition is not however, meant to restrict credit sales in the ordinary course of business by shopkeepers or firms of standing and respectability dealing in Foreign and Special Liquors for consumption off the premises.

20. No liquor, intoxicating drug or opium shall be sold below or above such minimum or maximum or fixed prices as may be prescribed for the sale of the same in accordance with the law for the time being in force.*

21. No liquor, intoxicating drug or opium in excess of the quantity prescribed for possession without a license shall be permitted to be removed by any person at any one time from any licensed premises without a valid permit.†

22. True accounts of transactions shall be maintained from day to day in ink in the prescribed form unless dispensed with by the ~~Excise~~ Deputy Commissioner for duly recorded reasons in cases other than District Headquarters and Kolar Gold Fields excise shops. The account and permit books may be obtained from the local Excise Officers on production of receipts for the payment of the cost price into a Government Treasury. Permits for liquor, intoxicating drugs or opium received

* 1. Arrack 25° Under Proof—~~Fixed price 2 annas 4 pice per dram.~~
2. Ganja—Minimum selling price at 3 annas per tola.
3. Opium—The vendor may fix his own price.
4. Toddy—Minimum price as notified in the Schedule.

† 1. Arrack—One reputed quart.
2. Toddy—Four imperial quarts or one gallon.
3. Ganja—Four tolas.
4. Opium—One tola.
5. Foreign Liquors—Two gallons.

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33. Infraction of any of the conditions of the license either by a licensee or by any person in his employment will entail on the licensee—

either (*a*) fine up to Rs. 50;

or (*b*) forfeiture of deposits, if any, and cancellation of license and re-sale or other disposal of the privilege at the risk of the licensee.

The licensee or his agent or both may also be prosecuted for the specific offence committed. The rent for the whole lease shall become due at once, when a lease is cancelled under this condition.

NOTE.—For continuing breaches of a license, continuing fines may be imposed.

34. Any license may be forfeited and the privilege re-sold or otherwise disposed of at the risk of the licensee if the licensee be convicted before a Magistrate of any offence against the *Excise Regulation or Opium Act* or of any offence under the Indian Penal Code, which in the Deputy Commissioner's opinion renders him unfit to hold it. *The purchaser of a privilege is liable to the penalties prescribed in this condition if he is convicted of any such offence as above contemplated after the confirmation of the sale of the privilege to him though before issue of a formal license.* Forfeiture of any license under this clause shall involve forfeiture of the balance of all deposits after payment to Government of all sums due under the lease.

35. Licensees are bound to report to the Deputy Commissioner all instances which come to their knowledge of persons employed by them in the manufacture, carriage or sale of liquor, opium and intoxicating drugs, committing breaches of the Excise or Opium Laws or of engagements entered into by them and to comply with the Deputy Commissioner's orders respecting the continued employment of such persons. No persons who have been convicted under the Indian Penal Code shall be employed in the carriage or sale of liquor, opium and intoxicating drugs without the Deputy Commissioner's previous permission.

36. Pecuniary dealings by licensees of any kind whatever with officials of the Excise Department are absolutely prohibited.

37. With the sanction of the Excise Commissioner, any license shall be revocable by the Deputy Commissioner at his discretion on giving the licensee fifteen days' notice of such revocation, in which case a proportionate part of the fee paid will be refunded.

38. All licensees shall be bound by any additional general rules that may be prescribed under the Excise or Opium Laws and, if so required by the Deputy Commissioner or any officer authorized by him, to deliver up their licenses for amendment or for the issue of fresh ones.

39. No licensee shall have claim to any compensation or remission on account of any arrangements which may be made in regard to liquors or intoxicating drugs other than those to which his license relates.

40. No licensee of any one kind of liquor shop shall, during the term of such license, have any interest in the exclusive privilege of vending any other kind of liquors within five miles from it, nor shall he permit any person having such interest to hold any share or interest in his exclusive privilege.

41. The licensee shall be bound to take over any liquor or drug which may remain in the shop as stock in hand belonging to the outgoing licensee, whether the privilege is purchased at a re-sale or at an original sale, at the time when the privilege is made over to the former, paying the latter such compensation for the same as may be fixed by the Deputy Commissioner.

## XX. Conditions applicable to Arrack Licenses.

1. The privilege conferred by the license extends only to the sale of arrack ordinarily of the strength of 25° U.P. and with the special permission of the Deputy Commissioner to the sale of spirits of other strengths. In places where there are no shops for the vend of Foreign Liquors or Special Liquors manufactured in the Government Central Distillery at Bangalore or where the Foreign Liquor shopkeepers do not undertake to sell the Special or double distilled liquors of such strength as may be fixed by the Excise Commissioner, the holder of the arrack

shop license of approved character may, with the sanction of the Excise Commissioner, be permitted to sell the same in duly corked sealed bottles not to be drunk on the premises subject to conditions otherwise applicable to the sale of arrack. Similarly in places where separate shops are not licensed for the sale of sugar cane jaggory arrack or special liquors, the arrack shop-keeper may be permitted to sell jaggory arrack in reputed pint or quart bottles.

2. Spirits shall be purchased only from the Bonded Depots established by Government at the following rates:—

(1) Palmyra jaggory and molasses arrack at Re. 0-13-2 per gallon of 25° U.P.

(2) Sugar cane jaggory arrack of 25° U.P. in reputed quart and pint bottles duly corked and sealed at Rs. 2-4-7 and Rs. 2-12-7, respectively, per gallon or at such other price as may be fixed from time to time.

(*a*) Special liquors referred to above, at such prices as may be fixed by the manufacturers.

(*b*) The quantities purchased at one time shall not fall below one gallon of arrack ~~of~~ three bottles or six pints of other kinds of liquors.

(*c*) The prices to be charged for palmyra jaggory and molasses arrack, sugar cane jaggory arrack and special liquors are in addition to the Excise duty which shall be prepaid at the prescribed rate of Rs. 5-4-0 per gallon of 25° U.P. and proportionately at higher or lower strengths before the removal of the liquor from the Bonded Depot.

(3) The licensee shall pay the above duty and price into a Taluk Treasury or to a special shroff, if any, appointed on this behalf at the cost of Government, and located at the Taluk Cutcherry to receive such duty and price *daily* including Sundays and holidays or to such other officer as may be appointed by the Deputy Commissioner, and shall obtain a receipt in the prescribed printed form. On production of such receipt, the Bonded Depot-keeper shall issue the quantity of liquor equal to the amount of duty and price shown in the said receipt which will be forwarded to the Deputy Commissioner's office under the endorsement of the Bonded Depot-keeper aforesaid, as to the date and hour when the liquor was issued. The Depot-keeper aforesaid shall issue a pass in the prescribed form for the transport of liquor from the Bonded Depot. He shall also issue sample bottles with the consignments in such manner as may be ordered by the Excise Commissioner.

(4) The licensee shall sell palmyra jaggory and molasses arrack to the public at ~~Rs. 7-7-0 per gallon of 25° U.P., *i.e.*, at annas two and pies four per dram (which is equal to 1—51st part of a gallon)~~ and sugar cane jaggory arrack at not less than Re. ~~1-5-4~~ 1-9-3 per reputed quart bottle or at such other price as may be fixed from time to time and at proportionate rates for lower strengths. In special localities where molasses arrack is licensed to be sold in quart and pint bottles, the licensee shall sell the same at not less than Rs. 9 per gallon.

(5) Persons who purchase group of shops may, with the special permission of the Excise Commissioner who is at liberty to refuse it and under a license by a competent authority, open a depot and remove thereto liquor purchased from the Bonded Depot and issue therefrom the requisite supply to their shops.

(6) No consignments of arrack received at the shop and which have been transported through British Territory shall be opened before they have been verified by the officers authorized to do so.

(7) The arrack kept in his shop, offered for sale and sold, shall be unadulterated and undiluted, and it shall be of the same quality and strength as issued from the Bonded Depot subject to such margin as may be allowed by the Excise Commissioner from time to time.

NOTE.—The licensee shall ~~not open~~ maintain intact the sample bottle issued to him by the Bonded Depot-keeper with each consignment till the bulk of the liquor in the consignment is exhausted.

(8) No water or other beverage, or liquor other than arrack of any quantity whatever shall be kept or sold in the shop in which arrack is sold, or on

the person or in possession of the license-holder or vendor or any of his employees in the shop.

(9) The licensee of every shop in the Cities of Bangalore and Mysore shall pay a registration fee at the rate of Rupees (180) one hundred and eighty per annum in advance for the period of the license for his shop and he shall pay a surcharge of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

## XXI. Conditions applicable to Toddy Licenses.

(1) The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy. But in tracts where both Date and Bagani toddy shops exist, the licensee of the Date toddy shop shall not tap Bagani trees and the licensee of the Bagani toddy shop shall not tap Date trees: but both licensees can tap any of the other palm trees named above.

(2) For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands, under private arrangements between himself and the owners of such lands~~provided that the tapping of such (hiduvali) trees does not in the opinion of the Deputy Commissioner adversely affect the interest of any neighbouring toddy shop contractor~~. If the Deputy Commissioner is satisfied that the said (hiduvali) trees should not be tapped, he is competent to withdraw the tree-tapping license, and the licensee affected thereby shall not claim any damages therefor. In the case of trees on Government unoccupied lands~~reserved for~~ future use the previous sanction of the Excise Commissioner should be obtained before accepting applications for licensing them. He may purchase toddy from any licensed toddy shop-keeper on application to the Inspector, who will grant the required permits on proof of the necessity for the same in the following cases:—

(a) Where there is an unusual demand for toddy in a shop in consequence of a festival.

(b) Where trees have ceased to yield during the last few days of a lease.

(c) Where toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before the 1st day of the new lease.

(3) No toddy except the produce of trees for the tapping of which a license has been issued shall be kept in the shop or offered for sale or sold.

(4) The licensee shall be responsible to Government for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the rules relating thereto.

(5) If any instalments are not paid within the time, the tapping license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation.

(6) In case of default, the Amildar~~with the Deputy Commissioner's permission, or other officer appointed for the purpose by the Deputy Commissioner~~, will order the suspension of the tapping license till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter or his agent or employee continues to tap the trees, any or all of them will be~~prosecuted for illicit tapping~~.

(7) Tree-rent at Re. 0-4-3~~per annum~~ shall be paid at the time of application for a tapping license for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore.

NOTE.—No trees on Government occupied land can be tapped without the consent of the owner. The present arrangements as regards trees in alienated land will hold good, subject of course, to the levy by Government of tree-tax.

(8) The tapping of date trees is subject to the following conditions:—

(a) Date trees shall be tapped only by professional men.

(b) Trees tapped one year shall not ordinarily be tapped the next year.

(c) Trees shall not be over-tapped or over-worked.

(d) In no date trees shall the initial incision be made at any point ~~less than three~~ four feet from the ground, except in places where permission is specially given by the Deputy Commissioner.

(e) The depth and width of the incision shall not exceed one-third of the diameter of the tree, and the length of it shall not exceed eight inches.

(f) ~~Every fresh incision shall not be less than one foot above the last incision except in localities where permission is specially given.~~

(g) The central spike-like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters, on that face of the tree on which the incision is made.

(h) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him or any other trees.

(i) The licensee or his employer will be liable to pay a fine of ~~one~~ two rupees for each tree ~~in excess of three per cent of the number of trees marked for him~~, which may die from over-tapping or careless tapping ~~either~~ during the lease ~~or within six months after its expiration~~. He will be liable to pay a similar fine for every tree which he prepares for tapping if it dies in consequence of such preparation before he taps it.

(j) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department which that department may require to cut down or strip of their leaves or branches.

(k) When the licensee makes default and his shop is re-sold, his rights to and claims on all toddy-yielding trees for the purpose of tapping cease and determine.

(9) The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.

(10) Deputy Commissioners may, subject to the orders of the Excise Commissioner from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

(11) The distillation of spirit from toddy is absolutely prohibited.

(12) If the licensee of a group of shops wishes to establish a depot for depositing toddy required for distribution to his shops, he shall obtain a license for it in the prescribed form. The ~~passes~~ issued with the toddy transported shall be subject to examination and check by the officers authorised in this behalf.

(13) Tree-foot sales or sales in the open or the disposal of toddy in any other manner unauthorised by the rules, are strictly prohibited. Provided, however, that in Bagani tracts, the licensee who has purchased the right of vend of Bagani toddy, may permit the tapping of Bagani trees for domestic consumption as well as for sale within the limits of the village purchased by him.

(14) The licensee or his vendors shall not sell to any person more than three measuring seers of toddy to be consumed by the person at one

time in the shop, nor shall it be sold to the public at less than the retail rates fixed by Government and mentioned in the schedule. Toddy can be removed without a permit for consumption up to the limit of one imperial gallon or four seers.

(15) In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-man to enable Excise Officers to examine spathes or incisions as the case may be.

(16) The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.

(17) The following rules shall regulate the issue, etc., of licenses under Section 12 of the Mysore Excise Regulation, V of 1901, for the tapping of toddy-producing trees and for the drawing of toddy therefrom:—

1. Tree-tapping licenses in the prescribed form shall be issued on the application—

   (*a*) of licensed toddy shop-keepers or of their duly authorised agents;

   (*b*) of toddy shop-keepers or renters in the Madras Presidency; and

   (*c*) of tree-owners in coffee estates, hittals and khans in malnad free of the prescribed tree-tax for drawing toddy for *bona fide* domestic purposes as per Government Order No. 11897-906—Excise 485, dated 28th June 1898, for such number of trees as may be found necessary by the Excise Commissioner.

The licenses may be issued in the name of applicant himself or of his nominee.

2. Application for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the Range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him. Applicants must first pay the first instalment of tree-tax together with the tree-rent on Government trees due on account of the trees which they desire to tap.

3. The tree-tax on toddy produced by trees in the Madras Presidency but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed challan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules; and will obtain a transport permit from the Inspector concerned in the Mysore State for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules.

4. Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked, in token of his consent to the trees being tapped and to holding himself liable for the tree tax in case the license holder fails to pay it and such countersignature shall, in the case of illiterate owners, be attested by the patel or shanbhog of the village in which the trees stand. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.

5. On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector or in special cases by an officer not inferior in rank to a Sub-Inspector and for the timely issue of the license and transport permits

as detailed in the T. T. Rules. Applicants for date trees shall get the requisite spaces on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax and tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

6. No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or ~~incisions~~ for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.

7. For all toddy-yielding trees, tree-tapping licenses shall be annual, from the 1st July to the 30th June next irrespective of the time when the application for a tree-tapping license is made. For the convenience of the licensee, the applications for tree-tapping licenses will be received, trees will be marked, and licenses will be issued during the fifteen days and pots may be attached to such marked trees during the eight days, immediately preceding the period to which they relate to take effect from the commencement of such period. Provided that no toddy shall be removed from the trees except during the currency of such license.

8. The following shall be the fees payable on account of each tree for the tapping of which license is applied for:—

| *Description of trees.* | *Rates of tree-tax per tree per annum.* Rs. a. p. |
|---|---|
| Date ... ... ... ... ... | 1 8 0 |
| Cocoanut ... ... ... ... ... | 2 6 0 |
| Palmyra ... ... ... ... ... | 1 12 0 |
| Sagani or sago ... ... ... ... ... | 2 0 0 |
| Dadasal (Arenga wightii) ... ... ... ... | 0 12 0 |

NOTE.—The licenses will be free of tax to the Mysore Government in the cases specified in clause 17 (1) (c) *supra*.

9. The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

| Period within which license is applied for | Proportion of tree-tax to be paid at the time of application for license | Proportion of tree-tax to be paid on the last day of the second month |
|---|---|---|
| Between 1st July 1915 and 31st March 1916 | One-half ... ... | The remaining half |
| Between 1st April 1916 and 30th June 1916 | The whole ... ... | ..... |

## XXII. Conditions applicable to Ganja Licenses.

(1) The privilege conferred extends only to the sale of Ganja, Bhang and other intoxicating drugs prepared from the hemp plant.

(2) Ganja, Bhang or other preparations and admixtures of Ganja (except halva, which may be made from the powder on the retail vendor's hand, under authority of the Inspector for sale to the public and on the responsibility and at the risk of the vendor), shall be purchased from Government only, and shall be covered by a permit in the prescribed form.

Ex. to SR 118-148:2 36



(3) Ganja, Bhang and Majum shall be sold at such prices as may be fixed hereafter and these prices shall be in addition to Excise duty, at the rate of Rs. ~~10-0-0~~ 12-8-0, 3-0-0 and Re. 1-8-0 per seer respectively. (24)

(4) The licensee shall pay the above duty and price into a Taluk Treasury and shall obtain a receipt in the prescribed printed form. On production of such receipt the Taluk Treasury shall issue the quantity of Ganja equal to the amount of duty and price shown in the said receipt, and a pass in the prescribed form for the transport of the same. In the case of Majum, however, the receipt should be produced to the Bonded Depot-keeper who shall issue the quantity of Majum equal to the amount of duty and price shown in the receipt under cover of a pass in the prescribed form.

(5) The licensee shall sell Ganja at not less than Rs. 15 for a seer of 80 tolas or not less than annas three per tola and at not less than Rs. 2-1-4 for a seer of Majum or not less than 5 pies per tola.

(6) The licensee shall not sell to any person more than four tolas of Ganja during one day on any pretence whatever.

(7) The consumption of Ganja in the shop or the selling of the same to persons keeping ganjakhanas or such secret places where people congregate to smoke or partake of Ganja is prohibited.

(8) No female shall be employed in the sale of intoxicating drugs.

## XXIII. Conditions applicable to Opium Licenses.

(1) The licensee shall be bound by the rules prescribed under the Opium Act now in force, or such other law as may hereafter be enacted, in the Notifications of Government and of the Excise Commissioner and any additional general or special rules which may from time to time be notified.

(2) The smoking or consumption of opium or its preparations in any form in premises licensed for sale and the sale of morphia or preparations for smoking are prohibited.

(3) No shops shall be opened without a license from the Deputy Commissioner. The usual counterpart agreements must be executed by the licensees.

(4) Private persons are permitted to manufacture intoxicating drugs and smoking preparations for their own use only, provided they do not exceed the limit for possession.

(5) Shop-keepers shall obtain their supply of opium from any Taluk or District Treasury in entire cakes of twenty or forty tolas (more or less) at a time at the prescribed rate of 7½ annas per tola. The purchase shall be covered by a pass in the prescribed form.

(6) No opium other than that obtained in the manner specified above shall be sold, received or possessed by shop-keepers. Nor shall any items of food or drink be vended in any retail opium shop.

(7) The privilege conferred extends only (*a*) to the retail sale of opium and (*b*) to the manufacture and retail sale of intoxicating preparations made from opium or poppy other than morphia or preparations for smoking, in shops duly sanctioned.

(8) The licensee shall sell opium to the public at any rate he may fix for a tola.

(9) The licensed shop-keeper may not sell at one time to any person more than one tola of opium or intoxicating ~~drug~~ preparations of opium. (25)(9)

(10) The licensee shall keep no greater quantity of opium or intoxicating preparations other than morphia or preparations for smoking, than that fixed by the Deputy Commissioner at the time of granting the license.

(11) No female shall be employed in the sale of opium or its preparations. (16)

× × ×

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# N O T I C E.

(Mysore Excise Department).

Note.- The date toddy shops in the several taluks mentioned in the sub-joined statement and marked with the letter " L " against them will be leased out for a period of three years beginning 1-7-'15 and ending 30-6-1918.

---- Date of Sale. -----
(Annual)

| Dist. | Taluk | | Date | Dist. | Taluk | | Date. |
|---|---|---|---|---|---|---|---|
| Bangalore | Bangalore | (L) | 15th April '15. | Mysore | Seringapatam | | 11th May 15 |
| | Kankanhalli | | 19th " | | Krishnarajpet | | 14th " |
| | Channapatna | | 22nd " | | Nagamangala | | 17th " |
| | Magadi | | 26th " | | Mandya | | 20th " |
| | Nelamangala | (L) | 28th " | | Malavalli | (L) | 22nd " |
| | Dodballapur | (L) | 1st May '15. | Hassan | Hassan | | 17th April |
| | Devanhalli | (L) | 3rd " | | Manjarabad | | 20th " |
| | Hoskote | (L) | 5th " | | Belur | | 22nd " |
| | Anekal | (L) | 10th " | | Arsikere | | 25th " |
| Kolar | Kolar | (L) | 17th April '15. | | Channarayapatna | | 27th " |
| | Mulbagal | | 19th " | | Holo-Narsipur | | 29th " |
| | Srinivaspur | | 21st " | | Arkalgud | | 30th " |
| | Chintamani | | 23rd " | Kadur | Mudgere | (L) | 16th April |
| | Sidlaghatta | (L) | 26th " | | Koppa | | 21st " |
| | Chickballapur | (L) | 28th " | | Yedahalli | | 22nd " |
| | Bagepalli | | 30th " | | Tarikere | | 23rd " |
| | Coribidnur | | 4th May '15 | | Kadur | | 26th " |
| | Malur | | 7th " | | Chickmagalur | | 3rd May |
| | Cold Fields | | 11th " | Shimoga | Tirthahalli | | 15th April |
| Tumkur | Tumkur | | 16th April '15. | | Nagar | | 20th " |
| | Kunigal | | 19th " | | Sagar | | 22nd " |
| | Gubbi | | 22nd " | | Sorab | (L) | 23rd " |
| | Tiptur | | 24th " | | Shikarpur | (L) | 29th " |
| | Chiknayakanahalli | | 27th " | | Honnali | (L) | 1st May |
| | Sira | | 30th " | | Channagiri | | 3rd " |
| | Maddigiri | | 3rd May | | Shimoga | (L) | 10th " |
| | Pavagada | | 6th " | Chitaldrug | Hosdurga | | 17th April |
| Kolar | Gundlupet | | 16th April '15. | | Holalkere | | 19th " |
| | Chamrajnagar | | 19th " | | Davangere | | 21st " |
| | Yelandur | | 21st " | | Jagalur | | 24th " |
| | T.Narsipur | (L) | 24th " | | Chitaldrug | | 27th " |
| | Nanjangud | | 26th " | | Challakere | | 30th " |
| | Mysore | | 29th " | | Molkalmuru | | 3rd May |
| | Hergadadevankote | | 3rd May | | Hiriyur | | 6th " |
| | Hunsur | | 5th " | | | | |
| | Yedatore | | 8th " | | | | |

≠ Gold Fields Excise Range office. © Dy. Amildar's Office.

N.B. The leasing out of date toddy shops for 3 years in certain Taluks of the State marked with letter " L " against them is subject to the sanction of Government. If not sanctioned it will be declared together with the note above.

sd/- P. Raghavendra Rao.
Excise Commissioner
in Mysore.

19-3-1915 AR

38

Approves of the Notfn with certain modifications & remarks

G.R.S. 28]

File No. 1184

Serial No. 3

Diary No. of letter replied to 3856

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

GENERAL AND REVENUE SECRETARIAT.

( SR )

, *the* 191 .

READ—

Letter no 6926 dt 17/3/15 from the Excise Commr in Mysore, submitting a draft notfn for the sale of excise privileges for 1915-16.

Date of issue 29/3/15

Signed by W S Thurnam

ORDER THEREON.—No. 36538 dt 29/3/15

1. (1) The draft notfn is approved with the following remarks:—

(1) Condition 7 under XIX.

*over.*

SUBJECT.

GPB—50,000—1-12-12

The alteration proposed ~~in condition 7~~ relating to the list of persons employed in Messes is not considered desirable by Govt. and the present practice may continue.

(2). Condition XIX (20) footnote & condition XX 2 (4).

The proposed alteration in the selling rate of arrack is not approved by Govt. The question is of an important character and will be taken up next year along with the reduction of the strength of the liquor. The ~~present~~ existing rate will continue for the present

(3) Condition XIX 30.

The proposed alteration empowering Range Inspectors to suspend licenses in the case of failure to pay

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

arrears of tree tax does not commend itself to Govt.

(4) Condition XIX (31)

Govt consider that the previous sanction of the Dy Comm should continue as heretofore. The other alterations are approved

(5) Condition XXI 7.

The amendment proposed may be omitted ~~as~~ tree rent ~~shall~~ allowed to remain at the present rate during the ensuing year. The question of enhancement may be considered separately.

(6) Condition XXI (8) h.

Govt approve of the only two of the alterations suggested :— (1) The abolition of the 3 per cent allowance, & (2) the quarterly collection

GPB—20,000—7-7-14

of fines.

(7) condition XXI of (17) 9.
The rate of tree tax on dale and cocoanut trees are increased to Rs 2/- and Rs 3/- respectively.

(8) Govt consider that in addition to the conditions XXIV 1, 2 & 3 proposed by the Excise Comr as specially applicable to triennial leases of toddy shops, the following two conditions III(a) & (b) of notfn no: 7454 of 18/3/1912 are also to be inserted under XXIV.

(9) Condition XIX 8
The hours of sale in all excise shops, other than toddy, will be fixed from 8 A.M. to 9 P.M. and necessary alterations will be

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

made in the notification.

2. The Talukas wherein long leases are to be tried during the next triennium will be selected by the Excise Comr in accordance with this office No. 5223/S.R.100-14-3 dated the 19th March 915 and their names entered in the notification.

This para is inserted subject to approval. There is scarcely time for the Excise Comr to submit to Govt the names of the Talukas selected if the notification is to come on 1.4.15. Govt have intimated that he should select two Talukas in the major Dts & one in each of the minor Dts and they may perhaps be entered in the notification in anticipation of Govt sanction by

27/3/15

Dy Secy to Govt 24/3

To the Excise Comr with a copy of the notification as issued by

Tidy Draft.

Observes that important changes in the Sale notfns may be sent in as separate references in proper time.

43

G. R. S. 26]

File No. 118-14

Serial No. 4

*Diary No. of letter replied to* 3856

General and Revenue Secretariat

( S A )

, *the* 191 .

No. 76992

21-4-15

To

The Excise Commr in Mysore.

Date of issue 21-4-15

Signed by W Shivanna

Sir,

In continuation of 80 no: Fl 5435/80R. 118-14-3 & the 29/3/15, approving of the notfn relating to the sales of excise privileges for 1915-6, I am directed to point out that under the existing system important and radical alterations are proposed in the Sale notfns at the last moment, giving very little time for Govt to give them due consideration. I am therefore

over.

Sl no 3 in the file

SUBJECT.

44

to request that in future, important alterations may be sent up to Govt as separate references at a sufficiently early date so as to enable Govt to consider and pass orders on them before the sale notifications are sent up by you for approval.

Yours sincerely

WW
15/4

HS
14.4.15
for Offg Secy to Govt.

HS
.73
14/4/15

*List of enclosures*

*Copied by*

*Examined by*

GPB—25,000—4-3-13